

CITY OF LINCOLN, NE
ATHLETIC FIELD & FACILITIES IMPROVEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Recreation Receipts	\$ 110,000	110,000	60,370	(49,630)
Investment Earnings	-	-	13,928	13,928
Miscellaneous	-	-	5,991	5,991
Total Revenues	<u>110,000</u>	<u>110,000</u>	<u>80,289</u>	<u>(29,711)</u>
Other Financing Uses:				
Transfers Out	<u>(391,826)</u>	<u>(391,826)</u>	<u>-</u>	<u>391,826</u>
Net Change in Fund Balances	(281,826)	(281,826)	80,289	362,115
Fund Balances Beginning of Year	<u>451,913</u>	<u>451,913</u>	<u>451,913</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 170,087</u>	<u>170,087</u>	<u>532,202</u>	<u>362,115</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
CABLE ACCESS TELEVISION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Investment Earnings	\$ 57,999	57,999	1,834	(56,165)
Expenditures -- General Government:				
Materials and Supplies	3,620	3,620	2,641	979
Other Services and Charges	19,379	19,379	20,846	(1,467)
Total Expenditures	<u>22,999</u>	<u>22,999</u>	<u>23,487</u>	<u>(488)</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	35,000	35,000	(21,653)	(56,653)
Other Financing Uses:				
Transfers Out	<u>(35,000)</u>	<u>(35,000)</u>	<u>(30,000)</u>	<u>5,000</u>
Net Change in Fund Balances	-	-	(51,653)	(51,653)
Fund Balances Beginning of Year	<u>85,600</u>	<u>85,600</u>	<u>85,600</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 85,600</u>	<u>85,600</u>	<u>33,947</u>	<u>(51,653)</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
LINCOLN CITY LIBRARIES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Real Property and Personal Property Tax	\$ 5,042,692	5,042,692	5,675,961	633,269
Intergovernmental	551,628	551,628	557,578	5,950
Permits and Fees	300,400	300,400	290,021	(10,379)
Reimbursement for Services	2,200	2,200	-	(2,200)
Investment Earnings	95,000	95,000	39,038	(55,962)
Sale of Assets	100	100	-	(100)
Miscellaneous	8,050	8,050	11,095	3,045
Total Revenues	<u>6,000,070</u>	<u>6,000,070</u>	<u>6,573,693</u>	<u>573,623</u>
Expenditures -- Culture and Recreation:				
Personal Services	4,484,653	4,434,653	4,358,287	76,366
Materials and Supplies	201,974	201,974	214,589	(12,615)
Other Services and Charges	999,479	1,024,479	798,768	225,711
Capital Outlay	843,997	868,997	855,192	13,805
Total Expenditures	<u>6,530,103</u>	<u>6,530,103</u>	<u>6,226,836</u>	<u>303,267</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(530,033)	(530,033)	346,857	876,890
Fund Balances Beginning of Year	<u>2,296,658</u>	<u>2,296,658</u>	<u>2,296,658</u>	-
Fund Balances End of Year	<u>\$ 1,766,625</u>	<u>1,766,625</u>	<u>2,643,515</u>	<u>876,890</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
LINCOLN AREA AGENCY ON AGING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental	\$ 1,074,090	1,074,090	1,095,815	21,725
Permits and Fees	129,663	129,663	116,777	(12,886)
Client Contributions	154,580	154,580	132,552	(22,028)
Investment Earnings	-	-	10,392	10,392
Donations	15,240	15,240	1,587	(13,653)
Sale of Assets	-	-	1,113	1,113
Miscellaneous	21,207	21,207	3,873	(17,334)
Total Revenues	<u>1,394,780</u>	<u>1,394,780</u>	<u>1,362,109</u>	<u>(32,671)</u>
Expenditures -- Economic Opportunity:				
Personal Services	2,684,250	2,684,250	2,595,894	88,356
Materials and Supplies	298,385	298,385	276,427	21,958
Other Services and Charges	1,047,352	1,047,352	970,186	77,166
Capital Outlay	12,446	12,446	17,918	(5,472)
Total Expenditures	<u>4,042,433</u>	<u>4,042,433</u>	<u>3,860,425</u>	<u>182,008</u>
Deficiency of Revenues Under Expenditures:	(2,647,653)	(2,647,653)	(2,498,316)	149,337
Other Financing Sources:				
Transfers In	<u>2,575,023</u>	<u>2,575,023</u>	<u>2,575,023</u>	<u>-</u>
Net Change in Fund Balances	(72,630)	(72,630)	76,707	149,337
Fund Balances Beginning of Year	<u>170,971</u>	<u>170,971</u>	<u>170,971</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 98,341</u>	<u>98,341</u>	<u>247,678</u>	<u>149,337</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
LINCOLN/LANCASTER COUNTY HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Special Assessment	\$ -	-	425	425
Intergovernmental	2,304,068	2,304,068	2,284,092	(19,976)
Permits and Fees	2,028,136	2,028,136	1,968,109	(60,027)
Reimbursement for Services	-	-	78,542	78,542
Investment Earnings	-	-	6,204	6,204
Sale of Assets	-	-	662	662
Miscellaneous	-	-	11,805	11,805
Total Revenues	<u>4,332,204</u>	<u>4,332,204</u>	<u>4,349,839</u>	<u>17,635</u>
Expenditures -- Health and Welfare:				
Personal Services	6,539,704	6,542,444	6,188,993	353,451
Materials and Supplies	302,180	302,180	315,054	(12,874)
Other Services and Charges	2,108,459	2,108,459	2,150,263	(41,804)
Capital Outlay	188,928	188,928	134,048	54,880
Total Expenditures	<u>9,139,271</u>	<u>9,142,011</u>	<u>8,788,358</u>	<u>353,653</u>
Deficiency of Revenues Under Expenditure:	<u>(4,807,067)</u>	<u>(4,809,807)</u>	<u>(4,438,519)</u>	<u>371,288</u>
Other Financing Sources (Uses):				
Transfers In	4,491,118	4,491,118	4,524,087	32,969
Transfers Out	-	-	(42,011)	(42,011)
Total Other Financing Sources (Uses)	<u>4,491,118</u>	<u>4,491,118</u>	<u>4,482,076</u>	<u>(9,042)</u>
Net Change in Fund Balances	(315,949)	(318,689)	43,557	362,246
Fund Balances Beginning of Year	<u>386,912</u>	<u>386,912</u>	<u>386,912</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 70,963</u>	<u>68,223</u>	<u>430,469</u>	<u>362,246</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
SNOW REMOVAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Wheel Tax	\$ 1,044,469	1,044,469	997,216	(47,253)
Investment Earnings	-	-	27,019	27,019
Total Revenues	<u>1,044,469</u>	<u>1,044,469</u>	<u>1,024,235</u>	<u>(20,234)</u>
Expenditures -- Streets and Highways:				
Personal Services	972,424	972,424	659,637	312,787
Materials and Supplies	147,175	147,175	138,674	8,501
Other Services and Charges	822,853	822,853	789,119	33,734
Capital Outlay	41,533	41,533	29,423	12,110
Total Expenditures	<u>1,983,985</u>	<u>1,983,985</u>	<u>1,616,853</u>	<u>367,132</u>
Deficiency of Revenues Under Expenditures	(939,516)	(939,516)	(592,618)	346,898
Other Financing Sources:				
Transfers In	<u>930,262</u>	<u>930,262</u>	<u>914,260</u>	<u>(16,002)</u>
Net Change in Fund Balances	(9,254)	(9,254)	321,642	330,896
Fund Balances Beginning of Year	<u>1,108,576</u>	<u>1,108,576</u>	<u>1,108,576</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 1,099,322</u>	<u>1,099,322</u>	<u>1,430,218</u>	<u>330,896</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
911 COMMUNICATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$ 86,490	86,490	86,490	-
Permits and Fees	947,214	947,214	1,417,565	470,351
Reimbursement for Services	-	-	34,513	34,513
Investment Earnings	-	-	2,057	2,057
Miscellaneous	-	-	78	78
Total Revenues	<u>1,033,704</u>	<u>1,033,704</u>	<u>1,540,703</u>	<u>506,999</u>
Expenditures -- Public Safety:				
Personal Services	1,797,423	1,748,915	1,765,940	(17,025)
Materials and Supplies	10,750	10,750	17,408	(6,658)
Other Services and Charges	486,105	412,693	392,546	20,147
Capital Outlay	3,821	105,829	117,764	(11,935)
Total Expenditures	<u>2,298,099</u>	<u>2,278,187</u>	<u>2,293,658</u>	<u>(15,471)</u>
Deficiency of Revenues Under Expenditures	<u>(1,264,395)</u>	<u>(1,244,483)</u>	<u>(752,955)</u>	<u>491,528</u>
Other Financing Sources (Uses):				
Transfers In	1,128,535	1,128,535	1,128,535	-
Transfers Out	-	(19,912)	(19,912)	-
Total Other Financing Sources (Uses)	<u>1,128,535</u>	<u>1,108,623</u>	<u>1,108,623</u>	<u>-</u>
Net Change in Fund Balances	(135,860)	(135,860)	355,668	491,528
Fund Balances Beginning of Year	<u>26,953</u>	<u>26,953</u>	<u>26,953</u>	<u>-</u>
Fund Balances (Deficits) End of Year	<u>\$ (108,907)</u>	<u>(108,907)</u>	<u>382,621</u>	<u>491,528</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
SOCIAL SECURITY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Real Property and Personal Property Tax \$	1,475,753	1,475,753	1,696,104	220,351
Investment Earnings	42,000	42,000	27,650	(14,350)
Total Revenues	<u>1,517,753</u>	<u>1,517,753</u>	<u>1,723,754</u>	<u>206,001</u>
Expenditures -- General Government:				
Personal Services	1,573,450	1,573,450	1,509,257	64,193
Other Services and Charges	28,622	28,622	28,488	134
Total Expenditures	<u>1,602,072</u>	<u>1,602,072</u>	<u>1,537,745</u>	<u>64,327</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(84,319)	(84,319)	186,009	270,328
Fund Balances Beginning of Year	<u>1,240,350</u>	<u>1,240,350</u>	<u>1,240,350</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 1,156,031</u>	<u>1,156,031</u>	<u>1,426,359</u>	<u>270,328</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
STARTRAN FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental	\$ 3,009,904	3,009,904	6,468,247	3,458,343
Permits and Fees	1,226,910	1,226,910	1,491,163	264,253
Reimbursement for Services	40,000	40,000	68,267	28,267
Investment Earnings	-	-	18,246	18,246
Sale of Assets	500	500	21,904	21,404
Miscellaneous	10,000	10,000	27,035	17,035
Total Revenues	<u>4,287,314</u>	<u>4,287,314</u>	<u>8,094,862</u>	<u>3,807,548</u>
Expenditures -- Mass Transit:				
Personal Services	5,375,001	5,375,001	5,312,732	62,269
Materials and Supplies	832,890	811,392	625,012	186,380
Other Services and Charges	863,005	863,005	881,341	(18,336)
Capital Outlay	5,729,849	5,729,849	5,955,878	(226,029)
Total Expenditures	<u>12,800,745</u>	<u>12,779,247</u>	<u>12,774,963</u>	<u>4,284</u>
Deficiency of Revenues				
Under Expenditures	<u>(8,513,431)</u>	<u>(8,491,933)</u>	<u>(4,680,101)</u>	<u>3,811,832</u>
Other Financing Sources (Uses):				
Transfers In	4,846,282	4,846,282	4,846,282	-
Transfers Out	(302,396)	(323,894)	(21,498)	302,396
Total Other Financing Sources (Uses)	<u>4,543,886</u>	<u>4,522,388</u>	<u>4,824,784</u>	<u>302,396</u>
Net Change in Fund Balances	(3,969,545)	(3,969,545)	144,683	4,114,228
Fund Balances Beginning of Year	<u>4,177,936</u>	<u>4,177,936</u>	<u>4,177,936</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 208,391</u>	<u>208,391</u>	<u>4,322,619</u>	<u>4,114,228</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
UNEMPLOYMENT COMPENSATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Investment Earnings	\$ -	-	8,276	8,276
Expenditures -- General Government:				
Unemployment Insurance Payments	95,000	95,000	18,615	76,385
Deficiency of Revenues				
Under Expenditures	(95,000)	(95,000)	(10,339)	84,661
Fund Balances Beginning of Year	310,300	310,300	310,300	-
Fund Balances End of Year	\$ 215,300	215,300	299,961	84,661

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
KENO FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Investment Earnings	\$ -	-	58,668	58,668
Keno Proceeds	2,833,425	2,833,425	3,197,373	363,948
Total Revenues	2,833,425	2,833,425	3,256,041	422,616
Expenditures:				
General Government:				
Other Services and Charges	1,086,500	1,086,500	1,240,269	(153,769)
Culture and Recreation:				
Capital Outlay	72,207	534,207	171,475	362,732
Total Expenditures	1,158,707	1,620,707	1,411,744	208,963
Excess of Revenues Over Expenditures	1,674,718	1,212,718	1,844,297	631,579
Other Financing Uses:				
Transfers Out	(4,488,998)	(2,519,048)	(2,717,002)	(197,954)
Net Change in Fund Balances	(2,814,280)	(1,306,330)	(872,705)	433,625
Fund Balances Beginning of Years	3,172,466	3,172,466	3,172,466	-
Fund Balances End of Year	\$ 358,186	1,866,136	2,299,761	433,625

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
FEDERAL GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Intergovernmental	\$ 15,088,706	15,088,706	16,092,181	1,003,475
Permits and Fees	433,465	433,465	433,465	-
Reimbursement for Services	228,901	228,901	228,901	-
Client Contributions	150	150	150	-
Program Income	1,088,872	1,088,872	1,354,481	265,609
Investment Earnings	19,107	19,107	19,107	-
Donations	91,674	91,674	91,674	-
Sale of Assets	-	-	34,198	34,198
Private Sector Share of Project	114,408	114,408	114,408	-
Miscellaneous	7,930	7,930	7,930	-
Total Revenues	<u>17,073,213</u>	<u>17,073,213</u>	<u>18,376,495</u>	<u>1,303,282</u>
Expenditures:				
General Government:				
Materials and Supplies	755	755	755	-
Other Services and Charges	162,779	162,779	162,779	-
Capital Outlay	36,734	36,734	36,734	-
Total General Government	<u>200,268</u>	<u>200,268</u>	<u>200,268</u>	<u>-</u>
Public Safety:				
Personal Services	1,296,293	1,296,293	1,296,293	-
Materials and Supplies	174,970	174,970	174,970	-
Other Services and Charges	671,833	675,301	675,301	-
Capital Outlay	424,116	424,116	424,116	-
Total Public Safety	<u>2,567,212</u>	<u>2,570,680</u>	<u>2,570,680</u>	<u>-</u>
Culture and Recreation:				
Personal Services	63,924	63,924	63,924	-
Materials and Supplies	25,107	25,107	25,107	-
Other Services and Charges	151,160	151,160	151,160	-
Capital Outlay	254,334	254,334	254,334	-
Total Culture and Recreation	<u>494,525</u>	<u>494,525</u>	<u>494,525</u>	<u>-</u>
Economic Opportunity:				
Personal Services	2,874,987	2,901,073	2,853,258	47,815
Materials and Supplies	89,492	89,492	88,778	714
Other Services and Charges	1,328,225	1,658,236	1,823,725	(165,489)
Capital Outlay	149,467	1,403,703	771,778	631,925
Loans and Grants	3,775,870	5,451,892	4,304,992	1,146,900
Total Economic Opportunity	<u>8,218,041</u>	<u>11,504,396</u>	<u>9,842,531</u>	<u>1,661,865</u>

(Continued)

(Federal Grants Fund, Continued)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Health and Welfare:				
Personal Services	3,013,143	3,013,143	3,013,143	-
Materials and Supplies	151,183	151,183	151,183	-
Other Services and Charges	3,487,987	3,487,987	3,487,987	-
Capital Outlay	89,037	89,037	89,037	-
Loans and Grants	69,091	69,091	69,091	-
Total Health and Welfare	<u>6,810,441</u>	<u>6,810,441</u>	<u>6,810,441</u>	<u>-</u>
Mass Transit:				
Personal Services	151,120	151,120	151,120	-
Other Services and Charges	569	569	569	-
Total Mass Transit	<u>151,689</u>	<u>151,689</u>	<u>151,689</u>	<u>-</u>
Total Expenditures	<u>18,442,176</u>	<u>21,731,999</u>	<u>20,070,134</u>	<u>1,661,865</u>
Deficiency of Revenues Under Expenditures	<u>(1,368,963)</u>	<u>(4,658,786)</u>	<u>(1,693,639)</u>	<u>2,965,147</u>
Other Financing Sources (Uses):				
Transfers In	628,751	628,751	612,714	(16,037)
Transfers Out	<u>(5,210)</u>	<u>(5,210)</u>	<u>(5,210)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>623,541</u>	<u>623,541</u>	<u>607,504</u>	<u>(16,037)</u>
Net Change in Fund Balances	(745,422)	(4,035,245)	(1,086,135)	2,949,110
Fund Balances Beginning of Year	<u>1,463,756</u>	<u>1,463,756</u>	<u>1,463,756</u>	<u>-</u>
Fund Balances (Deficits) End of Year	<u>\$ 718,334</u>	<u>(2,571,489)</u>	<u>377,621</u>	<u>2,949,110</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
BUILDING AND SAFETY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Permits and Fees	\$ 3,795,132	3,795,132	4,042,236	247,104
Reimbursement for Services	-	-	137,693	137,693
Investment Earnings	-	-	111,277	111,277
Miscellaneous	-	-	7,695	7,695
Total Revenues	<u>3,795,132</u>	<u>3,795,132</u>	<u>4,298,901</u>	<u>503,769</u>
Expenditures -- Public Safety:				
Personal Services	3,684,000	3,691,282	3,591,015	100,267
Materials and Supplies	73,114	73,114	45,580	27,534
Other Services and Charges	687,752	685,422	516,140	169,282
Capital Outlay	52,497	52,497	38,898	13,599
Total Expenditures	<u>4,497,363</u>	<u>4,502,315</u>	<u>4,191,633</u>	<u>310,682</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(702,231)	(707,183)	107,268	814,451
Other Financing Sources:				
Transfers In	<u>699,204</u>	<u>699,204</u>	<u>706,487</u>	<u>7,283</u>
Net Change in Fund Balances	(3,027)	(7,979)	813,755	821,734
Fund Balances Beginning of Year	<u>3,032,354</u>	<u>3,032,354</u>	<u>3,032,354</u>	-
Fund Balances End of Year	<u>\$ 3,029,327</u>	<u>3,024,375</u>	<u>3,846,109</u>	<u>821,734</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
LIBRARY SPECIAL TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Investment Earnings	\$ 13,906	13,906	10,736	(3,170)
Donations	<u>112,510</u>	<u>112,510</u>	<u>84,000</u>	<u>(28,510)</u>
Total Revenues	<u>126,416</u>	<u>126,416</u>	<u>94,736</u>	<u>(31,680)</u>
Expenditures -- Culture and Recreation:				
Personal Services	111,484	111,484	111,060	424
Materials and Supplies	400	400	-	400
Other Services and Charges	3,337	3,337	2,199	1,138
Capital Outlay	<u>11,195</u>	<u>11,195</u>	<u>11,088</u>	<u>107</u>
Total Expenditures	<u>126,416</u>	<u>126,416</u>	<u>124,347</u>	<u>2,069</u>
Deficiency of Revenues Under Expenditures	-	-	(29,611)	(29,611)
Amount Not Required to be Budgeted	-	-	5,872	-
Fund Balances Beginning of Year	<u>598,578</u>	<u>598,578</u>	<u>598,578</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 598,578</u>	<u>598,578</u>	<u>574,839</u>	<u>(23,739)</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
TAX ALLOCATION PROJECTS DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Real Property and Personal Property Tax	\$ 470,700	470,700	1,148,277	677,577
Investment Earnings	-	-	74,386	74,386
Total Revenues	<u>470,700</u>	<u>470,700</u>	<u>1,222,663</u>	<u>751,963</u>
Expenditures -- Debt Service:				
Principal Retirement	380,700	380,700	398,918	(18,218)
Interest	90,000	90,000	103,138	(13,138)
Fiscal Charges	-	-	1,024	(1,024)
Total Expenditures	<u>470,700</u>	<u>470,700</u>	<u>503,080</u>	<u>(32,380)</u>
Excess of Revenues Over Expenditures	-	-	719,583	719,583
Other Financing Uses:				
Transfers Out	<u>(18,125)</u>	<u>(18,125)</u>	<u>(18,125)</u>	<u>-</u>
Net Change in Fund Balances	(18,125)	(18,125)	701,458	719,583
Fund Balances Beginning of Year	<u>2,579,472</u>	<u>2,579,472</u>	<u>2,579,472</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 2,561,347</u>	<u>2,561,347</u>	<u>3,280,930</u>	<u>719,583</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
BOND INTEREST AND REDEMPTION DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Real Property and Personal Property Tax	\$ 5,450,607	5,450,607	6,340,938	890,331
Taxes Collected by Others	7,350	7,350	7,454	104
Intergovernmental	173,800	173,800	173,800	-
Investment Earnings	140,000	140,000	53,873	(86,127)
Miscellaneous	-	-	50,755	50,755
Total Revenues	<u>5,771,757</u>	<u>5,771,757</u>	<u>6,626,820</u>	<u>855,063</u>
Expenditures -- Debt Service:				
Principal Retirement	4,137,700	4,137,700	4,137,254	446
Interest	2,144,400	2,144,400	2,144,322	78
Fiscal Charges	-	-	3,905	(3,905)
Capital Lease Principal	-	-	53,051	(53,051)
Capital Lease Interest	-	-	8,873	(8,873)
Total Expenditures	<u>6,282,100</u>	<u>6,282,100</u>	<u>6,347,405</u>	<u>(65,305)</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(510,343)	(510,343)	279,415	789,758
Other Financing Sources:				
Transfers In	<u>2,601,923</u>	<u>2,601,923</u>	<u>2,601,923</u>	<u>-</u>
Net Change in Fund Balances	2,091,580	2,091,580	2,881,338	789,758
Fund Balances Beginning of Year	<u>3,905,815</u>	<u>3,905,815</u>	<u>3,905,815</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 5,997,395</u>	<u>5,997,395</u>	<u>6,787,153</u>	<u>789,758</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
TAX SUPPORTED BONDS DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Intergovernmental	\$ 424,100	424,100	1,517,395	1,093,295
Investment Earnings	-	-	46,601	46,601
Total Revenues	<u>424,100</u>	<u>424,100</u>	<u>1,563,996</u>	<u>1,139,896</u>
Expenditures -- Debt Service:				
Principal Retirement	275,000	275,000	275,000	-
Interest	149,100	149,100	149,080	20
Fiscal Charges	-	-	950	(950)
Total Expenditures	<u>424,100</u>	<u>424,100</u>	<u>425,030</u>	<u>(930)</u>
Excess of Revenues Over Expenditures	-	-	1,138,966	1,138,966
Other Financing Sources:				
Bonds Issued	<u>-</u>	<u>-</u>	<u>1,122,366</u>	<u>1,122,366</u>
Net Change in Fund Balances	-	-	2,261,332	2,261,332
Fund Balances Beginning of Year	<u>665,180</u>	<u>665,180</u>	<u>665,180</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 665,180</u>	<u>665,180</u>	<u>2,926,512</u>	<u>2,261,332</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE
COMMUNITY HEALTH PERMANENT ENDOWMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
FOR THE YEAR ENDED AUGUST 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Investment Earnings	\$ 2,055,301	2,055,301	2,264,416	209,115
Miscellaneous	-	-	13,629	13,629
Total Revenues	<u>2,055,301</u>	<u>2,055,301</u>	<u>2,278,045</u>	<u>222,744</u>
Expenditures -- Health and Welfare:				
Personal Services	159,629	159,629	161,143	(1,514)
Materials and Supplies	8,250	8,250	4,065	4,185
Other Services and Charges	279,647	279,647	849,596	(569,949)
Grants	<u>2,390,229</u>	<u>2,390,229</u>	<u>1,520,163</u>	<u>870,066</u>
Total Expenditures	<u>2,837,755</u>	<u>2,837,755</u>	<u>2,534,967</u>	<u>302,788</u>
Deficiency of Revenues Under Expenditure:	(782,454)	(782,454)	(256,922)	525,532
Fund Balances Beginning of Year	<u>43,681,113</u>	<u>43,681,113</u>	<u>43,681,113</u>	<u>-</u>
Fund Balances End of Year	<u>\$ 42,898,659</u>	<u>42,898,659</u>	<u>43,424,191</u>	<u>525,532</u>

See accompanying Independent Auditors' Report

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